--- 23 on 25 Cigarette - Macdonald's surcharge for the September 1939 Budget ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, in attempting to maintain an even 5¢ price level on their brands, reduced their packages by one cigarette per pack of ten (or major fraction thereof) and the pre-war *across Canada* package of *twenty-five* became *twenty-three* cigarettes retailing at 25¢.

For the Budget "Macdonald Tobacco" mimeographed their *on-hand* sheets of the imperforate Series "C" twenty-five cigarettes in ***violet ink*** with a centred horizontal parallel pair of *full width killer lines*, plus an 8 mm. thin Gothic 23, between a pair of short *bottom corner-killing* violet lines as the company provisional **RC-445**.

★**RC-445** - 23 on 25 cigarettes, imperf - Macdonald's 1939 mimeograph, coded **1-10-D / 9-39** in September 1939

[★RC-445]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**9-39**	---	---	---

--- 23 on 25 Cigarettes - BABN's overprint for the September 1939 Budget ---

At the same time BABN overprinted **RC-394** in ***black ink*** with four central 6 mm. horizontally stacked *killer bars* and a 4 mm. Roman **23** at each side plus four stacked 4 mm. horizontal *killer bars* in the bottom corners as the provisional **RC-469**.

★**RC-469** - **23** on 25 cigarettes, imperf - BABN's 1939 surcharge, mimeographed **1-10-D / 9-39** in September 1939

--- the cancellations read vertically up - 3 copies to date ---

[★RC-469]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	9-39	10-39	11-39	---

--- the definitive Series “C” 23 Cigarettes - as used by “Macdonald Tobacco” under the 1939 Budget ---

The definitive twenty-three cigarette Series “C” imperforate was in use at “Macdonald Tobacco” by November 1939. The hidden letters “H-T” must indicate die approval late in 1939.

★**RC-390** - 23 cigarettes, imperf, mimeographed **1-10-D / 11-39** by “Macdonald Tobacco” in November 1939

--- the cancellations read vertically up - 9 copies to date ---

[★RC-390]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	**11-39**	**12-39**
1940	**1-40**	**2-40**	**3-40**	**4-40**	**5-40**	**6-40**	---	---	---	---	---	---
1941	---	---	**3-41**	---	---	---	---	---	---	---	---	---

The example coded **3-41** is probably a typographical error made by the stenographer in preparing the cancellation stencil for March 1940.

When the Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, most major manufacturers dropped the twenty-three cigarette package and began production of a 25¢ *twenty* cigarettes package for *across Canada* sales, and also re-introduced the *twenty-five* cigarette pack at 30¢.

However “Macdonald Tobacco”, for a brief period in 1940, maintaining their 25¢ price decreased their *twenty-three* cigarette package to *twenty-one* cigarettes. For this production (which was probably for a special brand) they made use of the *tall format* Series “A” imperforate stamp - see [23 cigarettes \ 1-10D - tall]

--- Macdonald's mimeographed 22 on 23 overprint - Budget of June 1940 ---

On July 1st 1940 the Province of Quebec, abolishing all previous municipal and provincial tobacco taxes, had imposed a flat 10% tobacco tax. This would have meant an added 3¢ tax on the 25¢ *twenty* cigarettes package for a retail price of 28¢. Early in 1941, responding to their Quebec retailer's complaints about the odd cents, the manufacturers began production of a 30¢ *twenty-two* cigarettes pack intended for sale in the *Province of Quebec*.

"Macdonald Tobacco" restored production of the *twenty-two* cigarette pack, switching it from a 1939-40 *Montreal* sales item to a *Quebec* package, and raising the price to 30¢, overprinted the obsolete twenty-three cigarettes stamp in ***violet ink*** with a 13 mm. mimeograph 22 as the company provisional **RC-452**.

★**RC-452** - 22 on 23 cigarettes, imperf, Macdonald's violet mimeo overprint, mimeographed **1-10-D / 7-40** in July 1940

[★RC-452]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	7-40	---	---	---	---	---

--- BABN's 5c. / EXCISE / TAX surcharge of the perforated 23 Cigarettes for the June 1942 Budget ---

BABN made only one surcharge on the *perforated* small format twenty-three cigarettes. For the Budget of June 1942 they surcharged **RC-389** with their 6 and 3 mm. Gothic **5c. / EXCISE / TAX** as **RC-640**. Since the issue had become obsolete before this surcharging occurred, it is difficult to see its purpose. Perhaps, being perforated, it was used by "Macdonald Tobacco" on an imported package, or by an Import Licensee. The collection ***does not contain*** a cancelled copy. The Budget of 1942 retail price (if the package was a regular brand) was probably 35¢ per pack.

★**RC-640** - **5c. / EXCISE / TAX** on 23 cigarettes, perf 11,
the BABN 6 and 3 mm. Gothic surcharge for the Budget of June 1942

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 23 cigarettes \ 1-10D - small],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 28th 2013, JBH